



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

22-45

No. _____

RESOLUTION

DETERMINING THE REAL PROPERTY TAX RATES FOR THE CITY AND COUNTY OF HONOLULU FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023.

WHEREAS, Article VIII, Section 3, and Article XVIII, Section 6, of the Constitution of the State of Hawai'i, as amended, grant to the counties the authority to assess, impose, and collect real property taxes; and

WHEREAS, Section 8-11.1(b) of the Revised Ordinances of Honolulu 1990 ("ROH"), provides that the City Council shall annually set the tax rate or rates for the classes of real property established in accordance with ROH Section 8-7.1(c)(1); and

WHEREAS, under said ROH Section 8-7.1(c)(1), the following classes are established as general classes for purposes of real property taxation:

- (A) Residential;
- (B) Hotel and resort;
- (C) Commercial;
- (D) Industrial;
- (E) Agricultural;
- (F) Preservation;
- (G) Public service;
- (H) Vacant agricultural;
- (I) Residential A; and
- (J) Bed and breakfast home; and

WHEREAS, under ROH Section 8-11.1(h), rates for property classified as Residential A must be assigned to the following two tiers based on the valuation of the property:

- (1) Residential A Tier 1 tax rate: applied to the net taxable valuation of the property up to \$1,000,000; and
- (2) Residential A Tier 2 tax rate: applied to the net taxable valuation of the property in excess of \$1,000,000; and

WHEREAS, ROH Section 8-6.2 provides for the assessment and levying of real property taxes on a fiscal year basis beginning July 1 of each calendar year and ending June 30 of the following calendar year; now, therefore,



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BE IT RESOLVED by the Council of the City and County of Honolulu that the following rates be, and are hereby, determined as the respective rates at which real property in the various general classes in the City and County of Honolulu shall be taxed per \$1,000 of assessed value for the Fiscal Year July 1, 2022 to June 30, 2023:

		Tax Rate Per \$1,000 Net Taxable Real Property Value
Class (A)	Residential	\$ 3.50
Class (B)	Hotel and resort	\$13.90
Class (C)	Commercial	\$12.40
Class (D)	Industrial	\$12.40
Class (E)	Agricultural	\$ 5.70
Class (F)	Preservation	\$ 5.70
Class (G)	Public service	\$ 0.00
Class (H)	Vacant agricultural	\$ 8.50
Class (I)	Residential A	
	Tier 1:	\$ 4.50
	Tier 2:	\$10.50
Class (J)	Bed and breakfast home	\$ 6.50

BE IT FURTHER RESOLVED that this resolution takes effect upon its adoption and applies to the Fiscal Year July 1, 2022 to June 30, 2023; and



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BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Mayor, the Managing Director, and the Director of Budget and Fiscal Services.

INTRODUCED BY:

Tony Water

DATE OF INTRODUCTION:

MAR 3 2022

Honolulu, Hawai'i

Councilmembers